

Exhibit B

Declaration of Shani Hatfield

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
	:
Lehman Brothers Holdings Inc., et al.,	:
	:
Debtors.	:
	:
-----X	

	Chapter 11
	Case No. 08-13555 (JMP)
	Jointly Administered

**DECLARATION OF SHANI HATFIELD IN SUPPORT OF JOINT MOTION OF
AVIVA INVESTORS NORTH AMERICA, INC. AND VICTORIA
REINSURANCE COMPANY LTD. TO PERMIT LATE CLAIM FILING
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 9006(B)(1)**

I, Shani Hatfield, hereby declare:

1. I am in-house counsel at Aviva Investors North America, Inc. (“Aviva”), an affiliate and the current investment advisor of Victoria Reinsurance Company Ltd (“Victoria”). I make this declaration in support of the Joint Motion of Aviva Investors North America, Inc. and Victoria Reinsurance Company Ltd. to Permit Late Claim Filing Pursuant to Federal Rule of Bankruptcy Procedure 9006(b)(1) (the “Motion”). I make this declaration based on my personal knowledge and facts I learned from factual inquiries undertaken by me.

2. To the best of my knowledge, the facts presented in the Motion, specifically paragraphs 4-5, accurately reflect the circumstances resulting in Aviva’s and Victoria’s failure to timely file a proof of claim. Both Aviva and Victoria believed in good faith that Victoria’s original investment advisor filed a timely claim on its behalf.

3. In light of the circumstances described in the Motion, Aviva and Victoria respectfully request that this Court grant the Motion for permission to file a late claim.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 20, 2010
Des Moines, Iowa


Shani Hatfield